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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Energy Efficient Appliance Credit

► Attach to your tax return.

OMB No. 1545-XXXX

2006

Attachment
Sequence No. **159**

Name(s) shown on return

Identifying number

Complete lines 1 through 6 to compute the tentative credit for dishwashers and clothes washers. See instructions.

	(a) Standard Dishwashers	(b) Compact Dishwashers	(c) Clothes Washers
1 Enter the number of eligible dishwashers and clothes washers produced in calendar year 2006	1		
2 Enter the average number of eligible dishwashers and clothes washers produced in the 3 prior calendar years	2		
3 Subtract line 2 from line 1	3		
4 Applicable amount	4 \$32 31	\$100 00	\$100 00
5 Multiply line 3 by line 4	5		
6 Add the amounts on line 5 in columns (a) through (c)	6		

Complete lines 7 through 13 to compute the tentative credit for refrigerators. See instructions.

	(a) Type A	(b) Type B	(c) Type C
7 Enter the number of eligible refrigerators produced in calendar year 2006	7		
8 Enter 110% of the average number of eligible refrigerators produced in the 3 prior calendar years	8		
9 Subtract line 8 from line 7	9		
10 Applicable amount	10 \$75 00	\$125 00	\$175 00
11 In column (a), multiply line 9 by line 10	11		
12 In column (a), enter the smaller of the amount on line 11, or \$20,000,000. In columns (b) and (c), multiply line 9 by line 10	12		
13 Add the amounts on line 12 in columns (a) through (c)	13		
14 Total. Add lines 6 and 13	14		
15 Energy efficient appliance credits from partnerships, S corporations, estates, trusts, and cooperatives	15		
16 Add lines 14 and 15	16		
17 Enter 2% of average annual gross receipts (see instructions)	17		
18 Maximum credit allowed	18 \$75,000,000 00		
19 Enter the smallest of the amount on line 16, 17, or 18. Estates, trusts, and cooperatives, go to line 20; partnerships and S corporations report this amount on Schedule K; all others, report this amount on Form 3800, line 1u	19		
20 Amount allocated to beneficiaries' of the estate or trust or patrons' of the cooperative (see instructions)	20		
21 Estates, trusts, and cooperatives, subtract line 20 from line 19. Report this amount on Form 3800, line 1u	21		